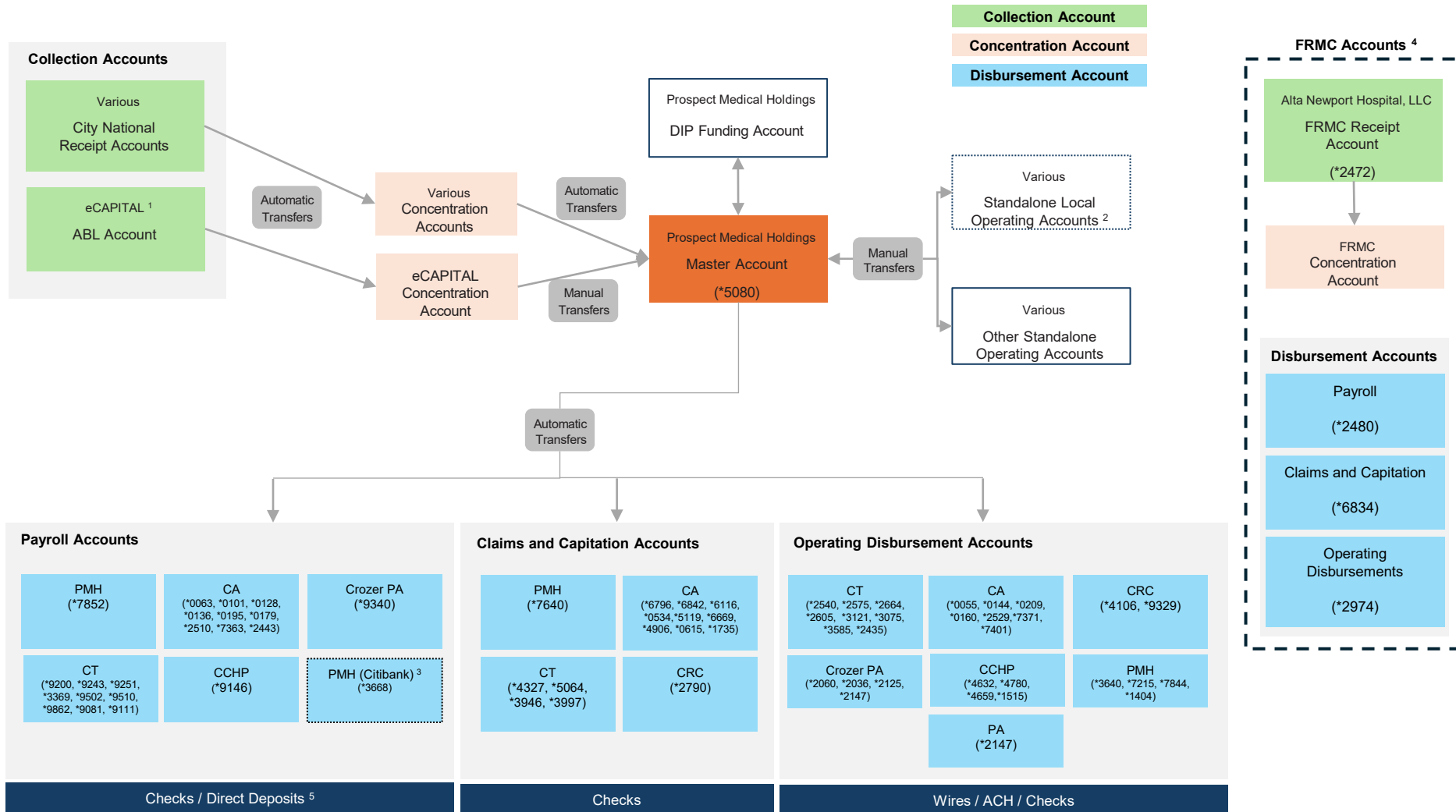


Exhibit B

Cash Management System Diagram



- 1) Patient collections related to the California hospitals are deposited into their respective collection accounts, swept up into the eCAPITAL concentration account maintained at City National Bank, which eCAPITAL sweeps at the end of the day. Subsequently, a borrowing base request is submitted to eCAPITAL to receive funds from the account. Funds are then disbursed from eCAPITAL to the Master Account.
- 2) Standalone Local Operating Accounts are outside of the CNB banking structure and held at various banking institutions including, Citibank, Wells Fargo, Citizens, US Bank, TD Bank, Key Bank, and M&T Bank.
- 3) PMH holds a benefits account with Citibank for the purposes of funding employee benefits. This account is managed by Cigna who funds the Citibank account via reverse wire or ACH positive pay from the Master Account.
- 4) The bank accounts of Non-Debtor Affiliate, FRMC, are part of the central Cash Management System. Cash receipts at FRMC are automatically swept into FRMC's concentration account. Subsequently, manual transfers are conducted to move the cash from FRMC's concentration account into the Master Account. Further, PMH funds the Payroll, Claims and Capitation, and Operating Disbursement accounts of FRMC through manual transfers from the Master Account into the FRMC accounts.
- 5) The Payroll Accounts automatically fund payroll processor ADP via reverse wire or ACH positive pay. ADP then remits payment to directly to the payroll recipient.